

Insert the following as Appendix 16 :—

APPENDIX 16.

RULES REGARDING THE DESTRUCTION OF ACCOUNTS' RECORDS IN OFFICES
RENDERING ACCOUNTS TO AUDIT OFFICES.

The destruction of records (including correspondence) connected with accounts is governed by the following rules and such other subsidiary rules consistent therewith as may be prescribed by Government with the concurrence of the Accountant General :—

- (a) The following should on no account be destroyed :—
 Records connected with expenditure which is within the statute of limitation.
 Records connected with expenditure on projects, schemes, or works not completed, although beyond the period of limitation.
 Records connected with claims to service and personal matters affecting persons in the service.
 Orders and sanctions of permanent character, until revised.
- (b) The following should be preserved for not less than the periods specified against them :—

Description of Records.	Period of preservation. Years.
Annual establishment return (Books of establishment)	35
Register of contingent expenditure	5
Detailed budget estimates of an office	5
Travelling allowance bills and acquittance rolls relating thereto	3
Service books	5 after death or retirement whichever is earlier.
Leave accounts of non-gazetted Government servants	3 after death or retirement.
Pension cases	5 after retirement.
Statement of monthly progressive expenditure and correspondence relating to discrepancy in figures	2
Mortality return of pensioners	5
Pay bills of Government servants for whom no establishment returns are submitted and no service books are maintained	35
Pay bills of other classes of Government servants and acquittance rolls for pay and allowance (other than travelling allowance) when maintained separately (see Note 1 below)	6

Note 1.—Before any pay bills are destroyed, the periods of temporary and officiating service, as recorded in the service books of the Government servant concerned, should be verified by the head of the office from the pay bills and the fact of such verification should be recorded under proper attestation in the service books.

Note 2.—The periods of preservation of account records in Public Works Offices are prescribed separately in Appendix 5 to the Bombay Public Works Department Manual, 1929.

- (c) Heads of Departments are competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless, but a list of such records only as properly appertain to the accounts audited by the Indian Audit Department for the destruction of which no specific provision exists in the rules, should be forwarded to the Accountant General, for his concurrence in their destruction before the destruction is ordered by the Head of Department.

[G.R., F.D., 5320, dated 24th November 1931.]

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